

**ARIZONA STATE BOARD OF ACCOUNTANCY**  
100 N. 15<sup>th</sup> Avenue, Suite 165 Phoenix, Arizona 85007  
Phone: (602) 364-0804 Fax: (602) 364-0903  
www.azaccountancy.gov

**May 5, 2008 – 8:15 a.m.**

**AGENDA**

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

**OPEN SESSION**

**1. Call to Order**

**2. Call to the Public**

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

**3. Discuss, Amend and Approve Minutes**

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the March 17, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the March 17, 2008 Board Meeting

**4. Declaration of Conflicts of Interest**

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5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):
    - Earl L. Gingerich CPA PC  
Partner: Earl L. Gingerich 8463-E
  - b. Recommended for Registration of LLC/PLLC/LLP for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Parker Egan CPA PLLC Partner: Kathleen M. Egan 13966-E G. Preston Parker 8791-R	Verity Consulting Group LLC Partners: Nicole R. Smith 9978-R Craig J. Smith 10303-E
Integrated Accounting & Consulting PLC Partner: Michelle Jaleeli 11263-E	John D'Arco PLLC Partner: John D'Arco 14289-R
Facet Accounting & Consulting LLC Partner: Alexander Ibhadf Igwe 14910-E	Tribeca Strategic Accountants LLC Partners: James P. Tehero 14493-E Derek R. Taylor 14397-E
AccountSource LLC Partner: Ryan Todd Zacher 12466-E	Dorothy A. Rego PLLC Partner: Dorothy A. Rego 14863-R
Viviane Thompson CPA PLLC Partner Viviane I. Thompson 14363-R	
  - c. Recommended for Firm Name Change:

Preston Parker CPA PC Parker Egan CPA 977-C Partner: G. Preston Parker 8791-R	Hager & Klomann CPA PLLC Tyler Hager CPA PLLC 2437-L Partners: Tyler Hager 4434-E Johanna L. Klomann 14226-E
Beach Fleischman Company Beach Fleischman & Co, PC 770-C Partners: Bruce Beach 1818-E Marc Fleischman 2590-E Dave Iaconis 4136-R Peter Beahan 2912-E	Khalsa McBrearty Accountancy LLP Khalsa McBrearty & Associates LLP 2189-B Partners: Jodha S. Khalsa 4154-E William McBrearty 14744-R
  - d. Request for Firm Cancellation . Do not wish to renew:

E & R Accounting Services LLC 2568-L Inlign Accounting CPA PLLC 2458-L	Watkins & Bustamante PLLC 2466-L
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- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
  - Alyson B. Miller 12554-E                      Brandon R. Loeschner 14573-R
  - Brian R. Westover 13542-E                      Gayton Terracciano 2527-R
  - Amy R. Taylor 11475-E                      Donald E. Logue 6756-E
  - Charles H. Cheever 9743-R                      Robert M. Russell 9293-E
  
- f. Recommended for Reissuance of Certificate because of Name Change:
  - Lisa D. Fischer (Gibbs) 11945-E                      Tamara D. Drinkwater (Bartelt) 13229-E
  - Nancy Ellen Linssen (E. Bennett) 5131-E                      Therese C. Mohn (McNea) 10480-R
  - Lori J. Sullivan (Loken-King) 11207-E                      Lauren Jayne Turner (Bengert) 13538-E
  
- g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
  - Laurie J. Marini 7328-E                      Ray A. Blomstrom 1975-E
  - Kristen A. Williamson 10785-E
  
- h. Approval of Candidates who have passed the Uniform CPA Examination:
  - Emily Jean Adamson                      Joseph Donald Amoriello
  - Arina Anoschenko                      Joseph Christopher Arsenault
  - Selina Jo Dawn Ashworth                      Dustin G. Beeker
  - Douglas Carl Berg Jr.                      Matthew Steven Bisbee
  - Scott Richard Blaser                      Gannon Farrell Burleigh
  - Leslie Marie De Reche                      Scott Christopher Dunlavy
  - Joseph Christopher Esher                      Xu Fang
  - Holly Kristine Filleman                      Gina G. Foroughi
  - Etienne Paul Hardre                      Michael Albert Hoerig
  - Carrie Ann Horner                      Julie Antonette Hughes
  - Joshua Thomas Jackson                      Steven Dale James
  - Darrell Brent Jones                      Linnette Dee Klinedinst
  - Taylor Bryan Leonard                      Remy McQuaid Lesueur
  - Ying-Ying Lin                      Jason Allen Makris
  - Steven Joseph Malina                      Monica Marie Mares
  - Michael Douglas McDonald                      Garth James Perry
  - Donna Jane Pollock                      Mary Catherine Poore
  - Krithika Ranganathan                      Matthew Olin Reams
  - Lance Patrick Reamy                      Tait Bingham Rudd
  - Matthew Frank Sanchez                      Cara Ann Seavers
  - Joshua John Sherko                      Wei Rong Shi
  - Lauren E. Sloan                      Tonya Lynn Stegall
  - Shari-Ann Manlapas Tautho                      Sarah Catherine Teselle
  - Mark Nathan Tew                      Meagan R. Thomas
  - Paul Joseph Tomasik                      Jared William Van Arsdale
  - Craig Lamar Voyles                      Amy M. Wack
  - Michael Robert Wallace                      Ryan Michael Watkins
  - Rebecca Marie Weber                      Sophia Bridgette Wilkes
  - Tracey R. Wright                      Anna Noelle Youlden
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- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Somer N. Arroyo	Liz Shlapack
Randena P. Darpli	Danica Djordjevich
BreeAnn E. Hillman	Meagan R. Thomas
Jennie Husemann	Taaro J. Jacques
Maheen Kukaswadia	Mark D. Lay
Lance Reamy	Kalaya Vanaprasert
Kristen Alber	Cody Childs
Andrew Pabst Guzman	John Cotton
Jeff Honaker	Lindsey Rhea Ferrara
Christopher Raab	Kirstin A. Gardner
Christopher T. Solomon	Summer Howard
Jason P. Tincher	Joli J. Lovett
Jared W. Van Arsdale	Mayra Y. Salcido
Jay R. Twitchell	

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

Duane Billedeaux . California	Karen Smith . California
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- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Kristine E. Anaya . Nevada	Gregory A. Damico . Oregon
Brian D. Derwent . Ohio	Sylvia T. Garman - New Mexico
John E. Mullins . Michigan	Grace G. Zheng . Texas
Anthony J. Allison . Indiana	Spencer W. Anderson . Utah
Shannon M. Brandl . Wisconsin	Jaimee Susanne Brubacher . Ca.
Ralph J. Carrafiello - New Jersey	Penn Jonathan Chabrow . California
Wendy P. Chen - New Jersey	Tom Christensen . California
Steven R. Cogan - New Mexico	Joe R. DeGeer . Oklahoma
Franklin C. Diekman . Indiana	Ryan Robert Hart . Washington
Brian J. Grega . Virginia	Thomas J. Hoye . Massachusetts

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Herbert J. Hoffman . Michigan	Carina Alexis Knisley . Virginia
Robert J. Huefner . Pennsylvania	Richard D. Olmstead - New Mexico
James F. Montoya - New Mexico	Thomas C. Pokorski . Wisconsin
Richard A. Patterson . Texas	Deanna K. Tessen . Guam
Lori Rice . Texas	Tiffany Young - California
Christopher Tyhurst . Nebraska	

I. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Patrick Angelo - Illinois	J. Daniel Bachrach . Georgia
Linda R. Armstrong . Connecticut	

m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Elia Martha Aguirre	Ashley M. Beason
Quay LeAnn Bolton-Lattari	Timothy Brian Boyle
Paul John Brunoforte	Tu Le Anh Dang
Hiram Garcia	Deanne M. Goben
Janice Marie Guthartz	Michelle Meredith Hasel
Iulia Hauser	Amber K. Hill
Shirley L. Howland	Sara Joelle Ivester
Natsuko Kawasumi	Erika Maree Keel
Josip Kovacevic	Anne M. Layne
Trang M. Luong	Justin Joseph Nikolich
Yuko Nojiri Wilson	Miranda L. Penrod
Lyssette Pino	Erin Marie Prudence
Ying Qi	Laura Alicia Savino
Arelene Tomlinson Stamper	Rachel L. Texeira
Holly Michelle Timpf	Tingting Xu
Devin R. Allard	Melanie Laura Askew
Joseph Parley Bartlett	Aimee L. Bauer
David James Bean	Katie Marie Beerling

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Colin S. Bock	Heather Cherish Boettcher
Amy Larson Booth	Nicole Lynn Carroll
Deborah Hall Carruthers	Margaret Joanne Casper
Joshua Landon Chambers	Jackee Lu Chandler
Elizabeth Diane Cordell	Cassander Stephen Crandall
Ashley Rose Dougherty	Brett Stephen Drummond
Christopher Blake Elliott	Robert Lynn Epperson
Houssam Fakih	Joseph Abraham Favre
Deborah Kathleen Forcine	Eric David Freedman
Roy Michael Garrett	Tony John Grall
Michael J. Haugen	Kristyn Willette Hawkins
James Eric Hereford II	Carl William Hoffman III
Michelle Marie Jackson	Valerie Jackson
David Jay King	Clarisse Yollande Kuissu
Daren Jay Layton	Xiaoxia Li
Christopher Allen Locke	Alfonso Lopez
Tracy Ann Malmstone	Calvert Aston McDonald
Zandra T. Michel	Shivani Rohit Patel
Darek Thomas Paulukovich	Donna D'Keia Peterson
Torrey Bruce Peterson	James Daniel Rebenar
Colleen Megan Reckers	Allison Meredith Rhines
Justin Rigney	Nancy J. Roberts
Ranier Michael Robinson	Michelle Nichole Saltsman
Tina Susanne Shantz	Stanley Louis Shaw
Larissa Ann Simpson	Si Ming Sio
Samantha Lynn Skowronski	Kathleen Marie Wold
Kimberly Ann Stenseth	Kristen Amber Summers
Myra Lisa Taylor	Joel David Vigil
Candace May Weber	Bryce Charles Walker

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- n. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Feltes CPA 5009-S	Saunders, James H. 4325-S
Hill D&A LTD 459-C	Todd, John C. II, PC 578-C
Kolesar, Gail Dean 4893-S	West Christensen & Assoc <del>g</del> PC 2558-C
Naylor, John H. CPA, PC 789-C	Creed, Deitrich & Robinson PLLC 2254-L
De Angelis, John CPA, PC 2957-E	

### 6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- Budget
- Performance Measurements
- Agency Operations
- Request for Proposals for CPA Investigative Reviewers and Legislative Liaison

### 7. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- Status of Mobility Legislation
- Meeting with ASCPA Board of Directors

## EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 8-14 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

### 8. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- File No. 2008.025  
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- File No. 2008.046  
The Tax Practice Committee recommended that the Board close the file.
- File No. 2008.047  
The Tax Practice Committee recommended that the Board close the file.

- d. File No. 2008.050

The Tax Practice Committee recommended that the Board close the file.

**9. Committee Recommendations – Peer Review**

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2008.052

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

**10. Response to offered Decision & Order (By Consent)**

- a. File No. 2007.075 & 2007.110
- b. File No. 2008.055

**11. Notices of Unlawful Use of the CPA Designation**

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.051
- b. File No. 2008.053
- c. File No. 2008.054

**12. Initial Analysis**

- a. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.
- b. Board to review information received to determine whether to open an initial analysis file.
- c. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

**13. Assistant Attorneys General Reports**

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: Self Disclosures; File No. 2008.055; File No. 2005.039; File No. 2007.107; Gregory Tanner, LLC; William V. Harrell  
Ray Talarico; Timothy McMullan and File Nos. 2007.075, 2007.110

**14. Review Complaint & Peer Review Aging Report**

**OPEN SESSION**

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 15 and 16 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.



**15. Legal Action on Executive Session Items**

Board may take legal action on the items considered in Executive Session.

**16. Items for Board Review, Discussion and Legal Action**

a. Settlement Offer

Board to review and consider proposed settlement offer. Board may vote to accept offer. The Board may vote to take further action on the following:

- i. File No. 2008.033; Zanelli, Robert
- ii. File No. 2008.034; Turner, Sandra

b. Status of Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Orders and may take action if found to be non-compliant.

- i. File No. 2005.039; Grunwald, Candia R.

c. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firm in compliance with A.A.C. R4-1-454:

- i. Holcomb and Shreeve, PC 2566-C

d. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

- i. File Nos. 2005.064 & 2006.103; Eddows, Denise
- ii. File No. 2007.029; Holcomb and Shreeve, PC
- iii. File No. 2007.094; Defilippis, Mara
- iv. File No. 2008.055; Kolesar, Gail D.

e. Request for Waiver of pre-approval requirement for CPE

- i. File No. 2007.107; Dusseau, Kenneth E.

f. Rulemaking - A.A.C. R4-1-453

Board to consider public comments on the proposed rules, Board may vote to close the rulemaking records and submit final rulemaking packet to the Governor's Regulatory Review Board.

g. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

- i. Advisory Committee on the Auditing Profession
- ii. Fingerprint mandate from CPA Candidate
- iii. Letter from Ken Bishop re: Fingerprinting
- iv. Government Agency referral Task Force
- v. NASBA Nomination for Vice-chair for 2008-2009
- vi. Request for Nominating Committee Members, Directors at Large and Regional Directors
- vii. Quarterly Communications Bundle

- h. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)  
Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:
  - i. 2008 . 2009 Vacancies on AICPA Board of Examiners
- i. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721  
Chantel M. Campbell  
David M. Erskine  
Bridget K. Harper  
Doris Fung  
Joseph Hubert
- j. Application for Certification by Reciprocity, Deferral by Certification Committee - A.R.S. § 32-726  
Timothy J. McMullan
- k. Application for Certification by Reciprocity based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726  
David J. Dobrusin
- l. Application for Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723  
Alexksandar Starcevic  
Ha Thuy Vuong
- m. Request for a CPE Waiver and/or Fee Waiver . A.R.S. § 32-730(C) & (D)  
Phillip Dennis Lambson 984-E (CPE Waiver only)  
David Charles Diedrich 2104-R
- n. Request for Inactive Status . A.R.S. § 32-730  
Scott William Smith 3795-E  
Jeffry Phillip Ostroff 3048-E
- o. Application for Reinstatement . A.R.S. § 32-748:  
Joseph G. Radvan 7314-E  
Eugene L. Baker 3771-R  
Randall C. Reitz 10885-E  
Larry W. Heck 3985-E
- p. Registrant Compliance with CPE Requirements of A.A.C. R4-1-453:  
Ray Talarico 7779-E

- q. Firm Compliance with Peer Review Requirements of A.A.C.4-1-454:  
Gregory Tanner LLC 2742-L  
William V. Harrell, CPA 4947-S
- r. Recommendation of Executive Director Search Committee  
The Committee recommended that the Board enter into a consulting contract with Valerie M. Elliott
- s. Committee Recommendations for New Members  
Peer Review Oversight Advisory Committee . Dominic J. Celico 13047-R  
Certification Committee . Laura K. Paynich 14268-R
- t. Recommendation of Certification Advisory Committee  
The Committee recommended that the Board approve the following individuals for 5 year terms to the Committee:  
Barbara Muller 6532-E  
Vicki Rios 12227-E  
Nancy Maurer
- u. Status of Recruitment of Executive Director  
Update from the Executive Director Search Committee and/or Arizona Department of Administration

**17. Summary of Current Events**

**18. Discussion of Items to be placed on future meeting agenda**

**19. Adjournment**